



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 78/170

September 29, 1978

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 35

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed in the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

SIGNED BY THE GOVERNOR

<u>Bill Number</u>	<u>Chapter Number</u>	<u>Date Signed</u>	<u>Effective Date</u>
AB 1336	808	September 15, 1978	January 1, 1979

An act to amend and renumber Section 2617.5 of, and to add Sections 2636, 2708, 2772, and 2927.6 to, the Revenue and Taxation Code, relating to taxation.

Under existing law a 6% penalty is imposed on property taxes which are not paid in full prior to becoming delinquent. The tax collector or auditor is authorized to cancel a delinquent penalty on the property, with the approval of the board of supervisors on a finding that the delinquency was due to reasonable cause and circumstances beyond the assessee's control, and occurred notwithstanding the exercise of ordinary care and in the absence of willful neglect, provided the payment is made within 90 days of the first delinquency date or within 30 days after the second delinquency date.

This bill would also authorize such cancellation of the penalty where there was an inadvertent error in the amount of the payment made by the assessee, provided that the principal payment for the proper amount of tax due is made within 10 days after the notice of shortage is mailed by the tax collector.

The bill would authorize the tax collector, with the approval of the board of supervisors, to accept partial payments of property taxes and compute the delinquent penalty on the unpaid balance of the tax.

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SIGNED BY THE GOVERNOR (Contd.)

<u>Bill Number</u>	<u>Chapter Number</u>	<u>Date Signed</u>	<u>Effective Date</u>
AB 2853	826	September 15, 1978	January 1, 1979

An act to amend Section 833 of the Revenue and Taxation Code, relating to taxation.

Existing law requires the State Board of Equalization to keep secret certain information and records provided to such board in its assessment of certain property, but authorizes such board to disclose such information to specified local agencies and agencies of this state.

This bill would authorize the State Board of Equalization to disclose such information, records and appraisal data to certain tax officials of other states having duties corresponding to those of the State Board of Equalization in the assessment of property, pursuant to a written agreement as specified.

<u>Bill Number</u>	<u>Chapter Number</u>	<u>Date Signed</u>	<u>Effective Date</u>
AB 3690	866	September 18, 1978	Immediately

An act to amend Section 206.1 of the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

Existing constitutional and statutory law exempt from property taxation buildings, land on which they are situated and equipment used exclusively for worship. An exemption has also been applied to certain real property necessarily and reasonably required for the parking of automobiles while attending religious services or engaged in religious services or worship or engaged in any religious activity.

This bill would provide that a church's possessory interest in real property owned by a governmental entity which is used for parking automobiles while attending such religious activities shall be exempted from taxation.

The bill would also require the Controller to report the amount of claims of local agencies for state reimbursement of property tax revenues lost as a result of this enactment.

This bill would take effect immediately as an urgency statute.

<u>Bill Number</u>	<u>Chapter Number</u>	<u>Date Signed</u>	<u>Effective Date</u>
SB 295	783	September 15, 1978	Immediately

An act to amend Section 1260 of the Education Code, and to add Section 26914 to the Government Code, relating to county educational agencies, and declaring the urgency thereof, to take effect immediately.

(1) Proposition 13 on the ballot for the Primary Election held on June 6, 1978, added Article XIII A to the Constitution to place various limitations on the taxing power of state and local governments. Chapter 292 and Chapter 332 of the Statutes of 1978 were enacted as urgency legislation to implement such proposition and, among other things, this legislation revised the method of financing the public school system.

This bill would make various changes in the provisions of these chapters relating to the distribution of state funds to the county offices of education and to the apportionment of specified property tax revenues

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SIGNED BY THE GOVERNOR (Contd.)No. SB 295 - (Contd.)

during fiscal year 1978-79 as between the county and the county superintendent of schools where the latter became fiscally independent on or after June 30, 1977.

(2) Under existing law, the county superintendent of schools, subject to the approval of the county board of education, is authorized to subscribe for membership in any society, association, or organization which has for its primary purpose the promotion and advancement of education.

This bill would authorize such subscription in an entity which has such a purpose, whether it is a primary purpose or not.

This bill would also authorize the county superintendent of schools, subject to the approval of the county board of education, to provide specified services for any school or community college district governing board association in the territory under the jurisdiction of the county superintendent of schools.

(3) This bill would take effect immediately as an urgency statute.

<u>Bill Number</u>	<u>Chapter Number</u>	<u>Date Signed</u>	<u>Effective Date</u>
SB 1490	794	September 15, 1978	Immediately

An act to amend Sections 2206.5, 2231, 2236, 2241, 2246, 2250, 2253, 2253.2, 2253.5, 2253.8, and 2255 of, to add Sections 2238, and 2255.1 to, the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

Existing law specifies various procedures relating to claims that may be made to the State Controller for reimbursement to a local entity for costs mandated by the state.

This bill would revise such procedures and would take effect immediately as an urgency statute.

<u>Bill Number</u>	<u>Resolution Chapter</u>	<u>Date Filed</u>
ACR 143	139	September 18, 1978

Relative to a study of the feasibility of establishing a Department of Tax Appeals.

This measure requests the Commission on California State Government Organization and Economy to conduct a study on the feasibility of establishing a Department of Tax Appeals to hear most, if not all, appeals for refunds by taxpayers and to report its findings and recommendations to the committee on revenue and taxation in each house of the Legislature by no later than January 15, 1979.

Sincerely,

Verne Walton

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosures